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FEB 06 2008

NO FEE DUE.

In the event of any non-payment or improper payment of a required fee, the Commissioner is authorized to charge or to credit **Lucent Technologies Deposit Account No. 12-2325** to correct the error.

Respectfully,



John F. McCabe, Reg. No. 42,854
Telephone: 908-582-6866

Date: Feb. 5, 2008
Lucent Technologies Inc.
Docket Administrator, Room 2F-192
600-700 Mountain Avenue
Murray Hill, NJ 07974-0636